REMARKS

Applicants thank the Examiner for indicating that claims 9, 10, 19 and 20 are allowable because "claims 9, 10, 19 and 20 require an underlayer possessing an fcc lattice structure which is neither disclosed nor rendered obvious by the prior art of record." See paragraph 13 of the Action; emphasis added. Claims 1 and 11 have thus been amended to recite "an underlayer possessing an fcc lattice structure." Thus, claims 1 and 11 should be allowed. The remaining claims in the application depend directly or indirectly from either claim 1 or claim 11. Thus, all claims should be allowed.

The Examiner has objected to claims 4 and 14 "as being of improper dependent form for failing to further limit the subject of a previous claim." See paragraph 2 of the Action. This objection is respectfully traversed.

Claims 4 and 14 depend from claims 2 and 12, which do not contain the limitation "wherein the easy magnetization axis is tilted about 45° away from the surface of the substrate." So, claims 4 and 14 do *indeed* further limit the subject matter of the claims from which they depend. Applicants believe that the Examiner is confused and should discuss this issue with his Supervisor. The Examiner's reasoning in paragraph 2 is totally irrelevant to the objection made by the Examiner.

In light of this Amendment, a Notice of Allowance is respectfully solicited.

In the event that the transmittal letter is separated from this document and the Patent and Trademark Office determines that an extension and/or other relief is required, applicants petition for any required relief including extensions of time and authorize the Commissioner to charge the cost of such petitions and/or other fees due in connection with the filing of this document to

<u>Deposit Account No. 03-1952</u> referencing <u>146712004100</u>.

Dated:

December 7, 2004

By:

Raj S. Davé, Ph.D., J.D. Registration No. 42,465

Respectfully submitted,

Morrison & Foerster LLP 1650 Tysons Boulevard Suite 300

McLean, Virginia 22102 Telephone: (703) 760-7700 Facsimile: (703) 760-7777